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## Editorial

American Woman's Society of Certified Public Accountants

American Society of Women Accountants

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## EDITORIAL

We have pleasure in introducing the officers who are taking over the administration of the affairs of our two societies for the coming year.

On pages 6 and 7 the two new presidents and their messages are presented to you. The other officers and directors are introduced below:

### AWSCPA

Ruth A. Clark of Los Angeles retains her post as vice president. She has rendered loyal and valuable service as a director of AWSCPA and as president of the Los Angeles chapter ASWA, and has contributed tax and other articles to *The Woman C.P.A.* She attended Indiana State Teachers College and is a member of the American Institute of Accountants, the California Society of CPA's and the Hollywood Business and Professional Women's Club. She is treasurer of Lyon Van & Storage Company.

Marion A. Frye of Cleveland, a new vice president, has an accounting practice of enviable proportions. Ten years experience with a steel company, through the jobs of cashier, auditor, credit manager and office manager, brought her contacts with small businesses and an idea which not only boosted the steel company's sales a quarter million dollars the first year but established her in her subsequent practice. She has studied at Cleveland College and has taken the International Accountants Society course. As chairman of the public relations committee of both societies last year she did a highly constructive job. She has held the presidency of Cleveland chapter ASWA and other posts. She is married to Andrew Doelker.

Edith Moore of Chattanooga was re-elected secretary. Miss Moore has functioned as secretary and in special assignments with efficiency, thoroughness, and dispatch. She attended Athens College for Women and the University of Chattanooga Evening College. She has also studied the

LaSalle extension course and the International Accountants Society course. She has been employed in public accounting practice since 1943 in the office of J. H. Hardy, CPA, and is a member of the Chattanooga chapter of the Tennessee Society of CPA's and of the American Institute of Accountants.

Mrs. Valerie Johnston Yudell, the new treasurer, is a native Chicagoan. She attended Northwestern University School of Commerce, where upon graduation she received the Gamma Nu prize for the highest scholastic average among the women students. She is a past chapter president of Delta Mu Delta, and a member of the Illinois Society of CPA's. Married to an accountant, and with two children, she still carries on an accounting practice. Last year she served AWSCPA as a director and was chairman of the central register committee.

The directors are: Jennie M. Palen (ex-officio), of New York, E. Roberta Coler of Denver, Mrs. Ida K. Ezra of Seattle, Mary V. Stith of Richmond, and Mrs. Erma P. Webb of Philadelphia.

### ASWA

Marion A. Frye is a new vice president of ASWA as well as of AWSCPA and was introduced to you in the latter capacity.

Mrs. Ida K. Ezra of Seattle is a new vice president also. Mrs. Ezra served last year as a director of both societies and was re-elected a director of AWSCPA. She is a CPA of Washington and is associated with Elmer & Moody Company. As chairman of the research committee last year she conducted surveys relating to salary and advancement conditions among women accountants in various areas, one of which was reported in the August issue. Her article on community property was part of the April Idea Exchange column. She has been a speaker at ASWA conferences and has contributed to Seattle chapter and other West Coast activities.

ASWA's new secretary, Paula E. Reinisch, is a graduate of Mount Mercy Academy, from which she went directly to The Grande Brick Company and after five years became its executive secretary. When the depression brought building construction to a standstill she became secretary to the chief analyst and investment counselor of an investment banking house, but after five years was induced by The Grande Brick Company to return as executive secretary and assistant treasurer. She helped organize the Grand Rapids and Muskegon chapters and has served as a director of the former and as a member of the public relations committee of the national organization. For two years she has been coast-to-coast news editor. As hostess of the 1947 convention committee she engineered the exceptional entertainment furnished us there.

Jean Neil, treasurer, is a graduate of Brown's Business College, Terre Haute, Indiana, has completed the International Accountants Society course and taken special courses at Indiana University Extension Division. After a year and a half with Dix Lumber Company, Inc. as bookkeeper and office manager, she joined the staff of Ira T. McGlone, CPA, in 1938, where for the last six years she has done senior work, including the review of audit and federal income tax reports. She has served Terre Haute chapter as second vice president and the national organization as director and membership chairman.

The directors are: Susie Sudderth (ex-officio) of Atlanta, Alice Aubert of New York, Vera Jean Bobsene of Los Angeles, Mrs. Edna Brown of Indianapolis, Adele Edwards of San Francisco, Rosemary Hoban of Detroit, and Claire O'Reilly of Chicago.

## ANNUAL MEETING

In spite of a belligerent thermometer, vacation schedules, and other deterrents, the joint annual meeting in Grand Rapids August 7-10 was marked by a new high in attendance, profit and enjoyment.

Both the city of Grand Rapids and Grand Rapids chapter gave the delegates a royal welcome. The convention committee, headed by Nellie Joling and Evelyn Forsyth, set a new record for friendly hospitality. The presidents were met on their arrival at the airport by the mayor's welcoming committee. The furniture museum, game rooms, sight-seeing trips, and a film *America the Beautiful* contributed to our pleasure. The Pantlind was most

generous in furnishing accommodations and special entertainment features. A party in beautiful Townsend Park featured an elaborate Smorgasbord and a most unusual program of games, and the reception preceding the Saturday night banquet was beautifully staged.

The convention climaxed a year of vigorous growth and effectiveness, made possible by the concentrated effort and loyalty not only of officers and committee members but of the entire membership. The major accomplishments were outlined in the August issue and will not be repeated here.

There were reports on Friday morning on The Woman C.P.A., Membership, New Chapter Development, Programs, Education, Public Relations, Administrative Practitioners Act, Other Legislation, Research, and Award. A digest of these talks will be sent to AWS CPA membership and to the chapter presidents.

At the Saturday morning breakfast Mrs. Judith Lowe, who has spent much of the past twelve years abroad, spoke on *Women in Economics and Legislation*. She called upon the women of the country to value properly the economic, financial and social freedom they have, and to make use of the powers which our government gives its citizens to shape the policies of their country.

A very fine panel discussion on *Employer-Employee Relations* followed. It is our hope that the substance of the four talks may be furnished to the membership later, as a number of interesting points were developed.

Among the matters accomplished at the AWS CPA business meeting were the adoption of a code of ethics which is identical with that used by the American Institute of Accountants, and the decision to issue membership certificates, suitable for framing, to all members. AWS CPA's increase in members during its fiscal year was 38, which, incidentally, is also the number of CPA certificates issued to women during the year. ASWA reported a splendid increase in numbers and the formation of two new chapters—Toledo and Columbus.

At the Saturday night banquet in the ballroom the presidents gave their reports, the AWS CPA award was presented, for the second successive year, to Grand Rapids chapter, and Mr. Frank E. Seidman spoke on *The Business Outlook*, keying his remarks to the entertainment as well as the serious side and warning that talk of a depression helps to bring one about.